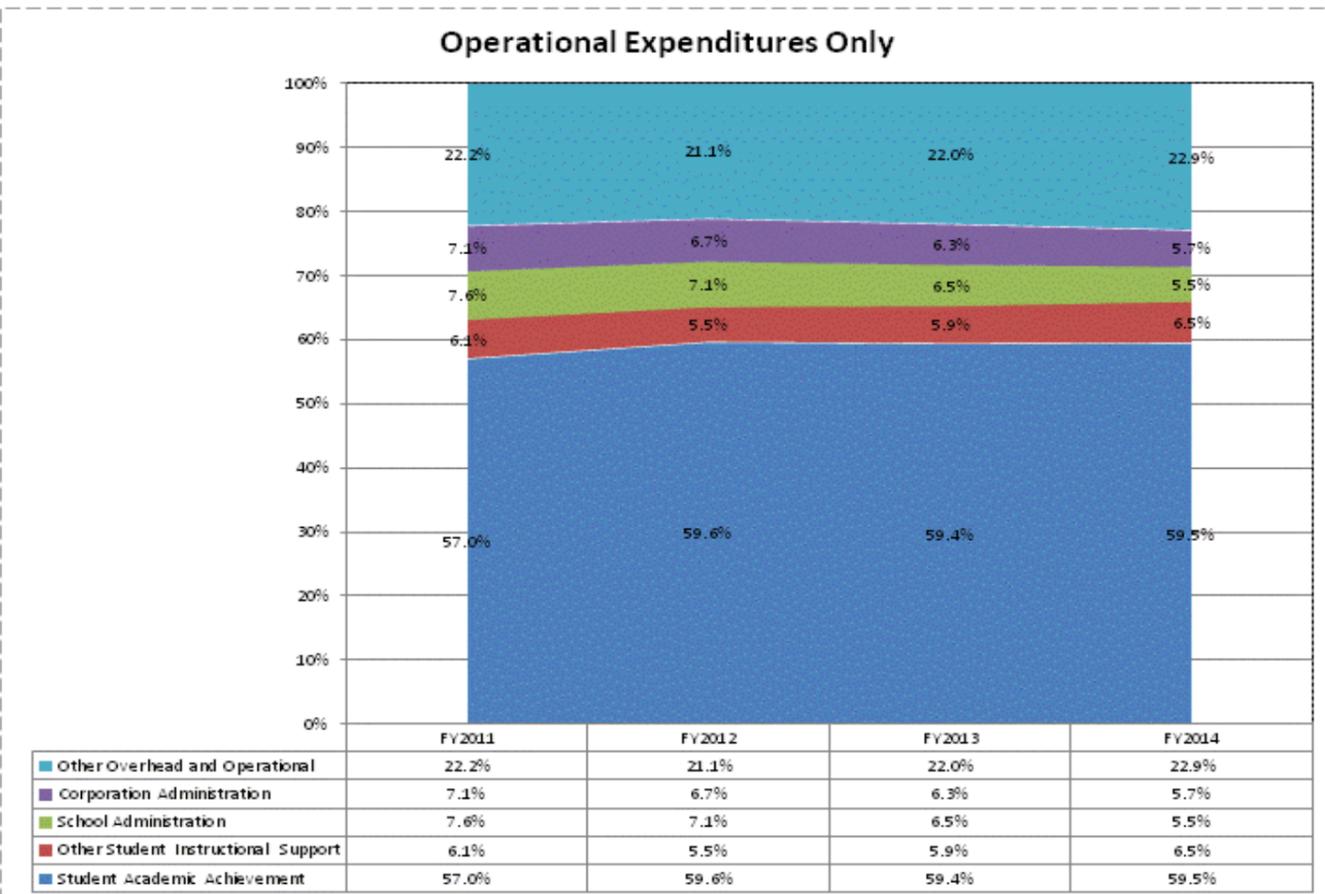
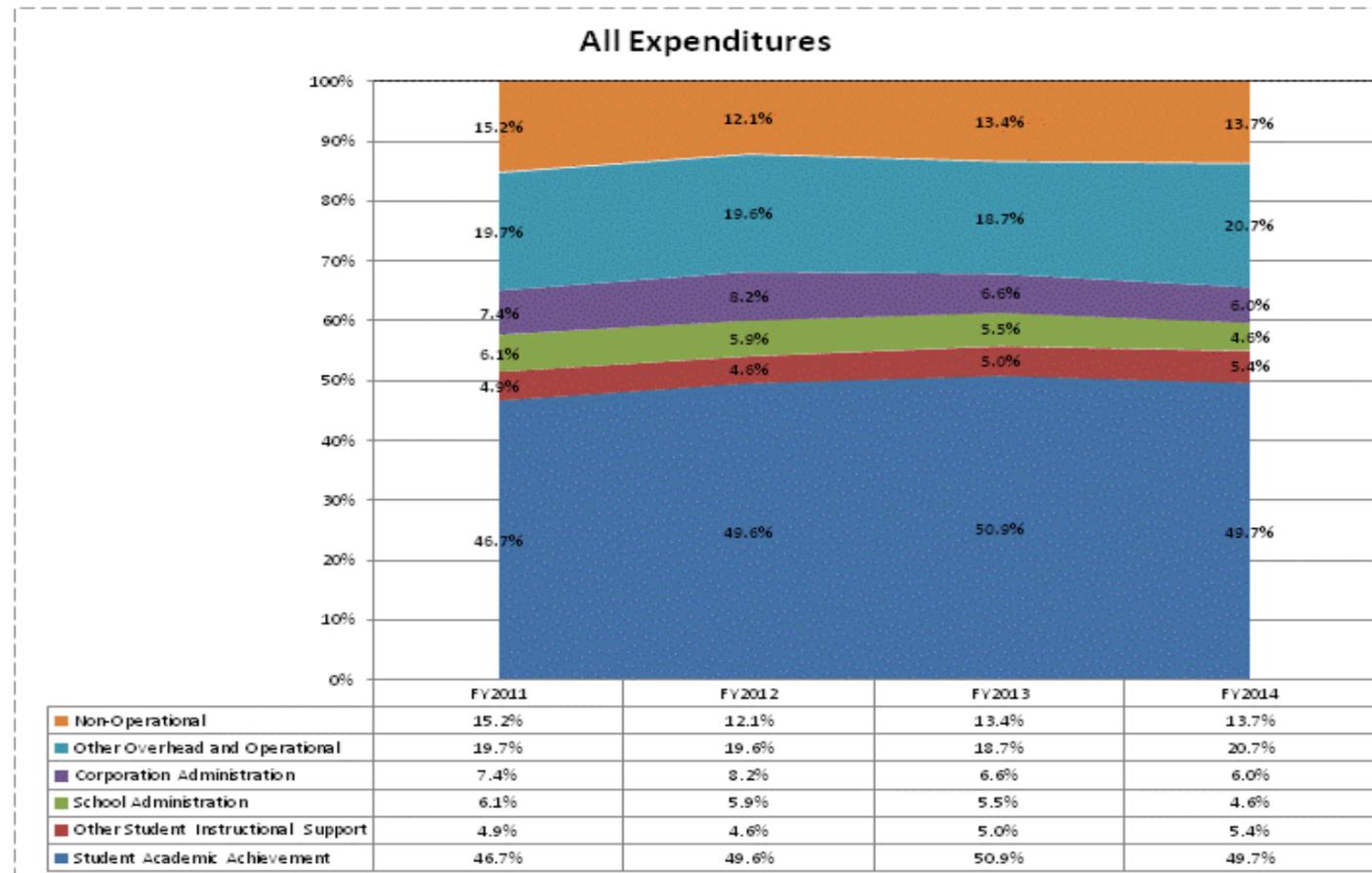


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2013 - June 2014  
Smith-Green Community Schools (8625)**

Smith-Green Community Schools (8625)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$7,261,255	57.0%	\$5,296,079	52.4%	\$5,784,056	50.9%	\$5,496,860	49.7%
Student Instructional Support		\$964,169	7.6%	\$1,056,293	10.5%	\$1,192,631	10.5%	\$1,104,602	10.0%
Overhead and Operational		\$2,524,186	19.8%	\$2,700,580	26.7%	\$2,877,270	25.3%	\$2,952,224	26.7%
Nonoperational		\$1,998,191	15.7%	\$1,047,671	10.4%	\$1,518,708	13.4%	\$1,513,989	13.7%
<b>Grand Total</b>		<b>\$12,747,800</b>		<b>\$10,100,624</b>		<b>\$11,372,665</b>		<b>\$11,067,676</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	64.5%	62.9%	61.3%	59.6%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Smith-Green Community Schools (8625)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$15,371	\$39,142	\$234,309	\$196,979	> 500%	403%	-16%
11100 Regular Programs; Elementary	\$1,564,446	\$1,914,044	\$1,820,245	\$1,732,820	11%	-9%	-5%
11200 Regular Programs; Middle/Junior High	\$593,195	\$777,180	\$629,494	\$587,450	-1%	-24%	-7%
11300 Regular Programs; High School	\$1,072,829	\$1,144,924	\$1,340,653	\$1,205,665	12%	5%	-10%
11420 Vocational Education; Agriculture B	\$0	\$70,233	\$85,164	\$89,687	N/A	28%	5%
11450 Vocational Education; Consumer and Homemaking	\$29,726	\$38,461	\$36,749	\$36,792	24%	-4%	0%
11460 Vocational Education; Occupational Home Economics	\$27,968	\$36,678	\$37,010	\$37,069	33%	1%	0%
11490 Vocational Education; Industrial Education B	\$56,136	\$20,050	\$0	\$0	-100%	-100%	N/A
11510 Vocational Education; Cooperative Education	\$49,181	\$40,393	\$75,652	\$78,816	60%	95%	4%
11590 Other Vocational Education Programs	\$0	\$484	\$0	\$0	N/A	-100%	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$13,618	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$14,265	\$12,178	\$0	\$19,519	37%	60%	N/A
12110 Gifted And Talented; Gifted and Talented	\$63,740	\$34,009	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$65,668	\$27,821	\$28,448	N/A	-57%	2%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$35,863	\$71,768	\$96,916	N/A	170%	35%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$7,736	\$0	\$0	N/A	-100%	N/A
12310 Physical Impairment; Orthopedic Impairment	\$0	\$484	\$0	\$0	N/A	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$518	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$2,013	\$0	\$454	N/A	-77%	N/A
12350 Physical Impairment; Homebound	\$0	\$1,002	\$3,892	\$2,036	N/A	103%	-48%
12510 Culturally Different; Communication Disorders	\$56,506	\$16,585	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$366,730	\$430,118	\$641,260	\$613,509	67%	43%	-4%
12810 Special Education Preschool	\$31,695	\$38,986	\$51,086	\$50,017	58%	28%	-2%
12900 Other Special Programs	\$126,722	\$3,503	\$2,040	\$2,674	-98%	-24%	31%
14100 Summer School Programs; Elementary	\$16,949	\$0	\$215	\$2,987	-82%	N/A	> 500%
14200 Summer School Programs; Middle/Junior High School	\$4,783	\$2,752	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$29,037	\$4,605	\$4,005	\$5,228	-82%	14%	31%
15100 Enrichment Programs; Non-Credit	\$0	\$2,864	\$0	\$1,925	N/A	-33%	N/A
16100 Remediation Testing	\$170	\$8,328	\$1,126	\$0	-100%	-100%	-100%
16200 Preventive Remediation	\$12,422	\$30,656	\$53,062	\$57,781	365%	88%	9%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$102,413	\$61,958	\$72,958	\$119,909	17%	94%	64%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$174,007	\$106,650	\$86,748	\$57,851	-67%	-46%	-33%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$200	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$5,128	\$8,007	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,912	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$25,162	\$23,026	\$48,198	\$33,112	32%	44%	-31%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,563	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$92,091	\$104,682	\$160,486	\$159,947	74%	53%	0%
22230 Library/Media Services; Audiovisual	\$3,400	\$135	\$4,688	\$3,671	8%	> 500%	-22%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$93	\$1,345	\$0	\$0	-100%	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$387,863	\$54,003	\$139,095	\$135,780	-65%	151%	-2%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$53,934	-\$394	\$100	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$130,260	\$62,676	\$38,013	\$91,437	-30%	46%	141%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$13,773	\$554	\$0	\$0	-100%	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$34,243	\$74,331	\$47,764	N/A	39%	-36%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$5,930	\$44,184	\$0	N/A	-100%	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$183,830	\$0	\$0	\$0	N/A	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Smith-Green Community Schools (8625)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement Total</b>	<b>\$5,272,984</b>	<b>\$5,296,079</b>	<b>\$5,784,056</b>	<b>\$5,496,860</b>	<b>4%</b>	<b>4%</b>	<b>-5%</b>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$22,012	\$8,327	\$23,597	\$25,294	15%	204%	7%
21220 Guidance Services; Counseling Services	\$172,087	\$183,986	\$201,286	\$233,386	36%	27%	16%
21340 Health Services; Nurse Services	\$39,439	\$52,758	\$63,311	\$57,102	45%	8%	-10%
21390 Health Services; Other Health Services	\$0	\$135	\$0	\$0	N/A	-100%	N/A
21420 Psychological Testing	\$1,012	\$35,048	\$42,143	\$47,410	> 500%	35%	12%
21430 Psychological Counseling	\$0	\$4,377	\$13,705	\$9,729	N/A	122%	-29%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$45,131	\$47,365	\$69,518	N/A	54%	47%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$13,184	\$7,146	\$5,498	N/A	-58%	-23%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$50	\$0	N/A	N/A	-100%
21810 Special Education Administration; Service Area Direction	\$0	\$109,303	\$113,141	\$112,351	N/A	3%	-1%
21890 Special Education Administration; Other Special Education Administration	\$0	\$23,804	\$26,887	\$25,769	N/A	8%	-4%
21990 Other Support Services, Students; Other Student Services	\$0	\$1,407	\$29,814	\$10,470	N/A	> 500%	-65%
24100 Office of The Principal	\$490,180	\$539,411	\$548,064	\$427,604	-13%	-21%	-22%
24900 Other Support Services, School Administration	\$69,365	\$39,422	\$76,122	\$80,471	16%	104%	6%
<b>Student Instructional Support Total</b>	<b>\$794,095</b>	<b>\$1,056,293</b>	<b>\$1,192,631</b>	<b>\$1,104,602</b>	<b>39%</b>	<b>5%</b>	<b>-7%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$26,777	\$14,751	\$12,348	\$11,880	-56%	-19%	-4%
23150 Board of Education; Legal Services	\$8,173	\$27,318	\$4,984	\$3,144	-62%	-88%	-37%
23160 Board of Education; Promotion Expenses	\$2,580	\$2,207	\$3,481	\$1,984	-23%	-10%	-43%
23210 Executive Administration; Office of The Superintendent	\$297,034	\$211,782	\$231,717	\$243,893	-18%	15%	5%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$375	N/A	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$153,286	\$188,370	\$191,750	N/A	25%	2%
25150 Fiscal Services; Payroll Services	\$92,259	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$3,124	\$593	\$927	N/A	-70%	57%
25193 Other Fiscal Services; Printed Forms	\$644	\$864	\$1,597	\$1,869	190%	116%	17%
25195 Other Fiscal Services; Bank Account Service Charge	\$394	\$1,930	\$1,034	\$1,032	162%	-47%	0%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$224	\$583	N/A	N/A	160%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$36	N/A	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$730	\$129	\$1,381	\$1,511	107%	> 500%	9%
25790 Personnel Services; Other Professional Services	\$0	\$59,553	\$154,669	\$48,184	N/A	-19%	-69%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$225,765	\$146,279	\$156,389	N/A	-31%	7%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$38	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$0	\$21,994	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$53,480	\$32,052	\$64,079	\$64,528	21%	101%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$741,077	\$807,374	\$818,116	\$808,017	9%	0%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$56,611	\$69,821	\$51,952	\$66,127	17%	-5%	27%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$44,543	\$22,816	\$88,082	\$95,563	115%	319%	8%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,140	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$368	\$0	N/A	N/A	-100%
26700 Operation and Maintenance of Plant Services; Insurance	\$119,828	\$79,018	\$102,505	\$103,880	-13%	31%	1%
27010 Student Transportation; Service Area Direction	\$0	\$25,349	\$112,398	\$99,204	N/A	291%	-12%
27100 Student Transportation; Vehicle Operation	\$238,820	\$264,416	\$286,072	\$285,995	20%	8%	0%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$136,062	\$99,334	\$110,620	\$105,945	-22%	7%	-4%
27400 Student Transportation; Purchase of School Buses	\$72,036	\$176,109	\$821	\$104,883	46%	-40%	> 500%
27500 Student Transportation; Insurance on Buses	\$20,392	\$15,619	\$22,285	\$20,771	2%	33%	-7%
27700 Student Transportation; Contracted Transportation Services	\$0	\$276	\$0	\$0	N/A	-100%	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Smith-Green Community Schools (8625)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$1,000	\$0	N/A	N/A	-100%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$880	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$10,282	\$33,937	\$42,546	N/A	314%	25%
31200 Food Services Operations; Food Preparation and Dispensing	\$156,628	\$191,673	\$250,154	\$301,330	92%	57%	20%
31300 Food Services Operations; Food Delivery	\$0	\$0	\$101	\$0	N/A	N/A	-100%
31400 Food Services Operations; Food Purchases	\$177,665	\$182,865	\$187,284	\$188,148	6%	3%	0%
31900 Other Food Services	\$29,562	\$837	\$822	\$851	-97%	2%	4%
<b>Overhead and Operational Total</b>	<b>\$2,276,436</b>	<b>\$2,700,580</b>	<b>\$2,877,270</b>	<b>\$2,952,224</b>	<b>30%</b>	<b>9%</b>	<b>3%</b>
<b>Nonoperational</b>							
33400 Athletic Coaches	\$109,766	\$113,038	\$180,493	\$186,809	70%	65%	3%
33990 Other Community Services; Other	\$0	\$301	\$0	\$0	N/A	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$57,518	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$16,184	\$830	\$12,436	\$2,847	-82%	243%	-77%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$683,780	\$190,294	\$76,300	\$107,086	-84%	-44%	40%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$1,544	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,600	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$216,077	\$107,014	\$213,831	\$174,693	-19%	63%	-18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$27,534	\$2,488	\$27,479	\$14,354	-48%	477%	-48%
51100 Debt Services; Principal on Debt; Bonds	\$134,680	\$220,967	\$220,000	\$235,000	74%	6%	7%
51400 Debt Services; Principal on Debt; School Bus Loans	\$4,270	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$39,039	\$42,425	\$31,038	N/A	-20%	-27%
52200 Debt Services; Interest on Debt; Temporary Loans	\$26,138	\$18,423	\$2,497	\$0	-100%	-100%	-100%
52400 Debt Services; Interest on Debt; School Bus Loans	\$129	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$399,520	\$0	\$285,000	\$330,000	-17%	N/A	16%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$167,500	\$150,500	N/A	N/A	-10%
54200 Common School Fund; Principal	\$350,559	\$252,546	\$214,628	\$214,628	-39%	-15%	0%
54250 Common School Fund; Interest	\$0	\$44,714	\$75,120	\$66,535	N/A	49%	-11%
60700 Nonprogramed Charges; Scholarships	\$500	\$500	\$1,000	\$500	0%	0%	-50%
<b>Nonoperational Total</b>	<b>\$1,976,280</b>	<b>\$1,047,671</b>	<b>\$1,518,708</b>	<b>\$1,513,989</b>	<b>-23%</b>	<b>45%</b>	<b>0%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$104,745	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$477,960	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$592,412	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$336	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,252,553	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$2,428,005</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>